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ABSTRACT

This descriptive study presents data on school expenditures and relative wealth in New York State from 1955-1976. The subjects of the study are school districts arranged in the following categories: Buffalo, New York City, Rochester, Syracuse, Yonkers, the metropolitan areas surrounding each of the cities, the remaining 42 counties in the state, and the state as a whole. Of central importance to the analysis are the relationships among the city and noncity areas in respect to expenditure and wealth variables. The most obvious trend evident in the data is that expenditures and wealth per pupil increased in all cities and areas from 1955-1976. Also obvious is that expenditures in New York City suburbs consistently outdistanced those elsewhere in the state, although these suburbs have not shown concomitantly higher property wealth. When all the cities are compared with their suburbs, the cities show higher relative wealth, teachers' salaries, and total expense levels. Other conclusions are drawn by examining the relationships among the individual variables, with a special focus on growth rate of expenses and wealth. (Author/JM)

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RE: SCHOOL EXPENDITURES AND RELATIVE WEALTH
1956 -- 1976

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RE: SCHOOL EXPENDITURES AND RELATIVE WEALTH

1956 -- 1976

Purpose and Methodology

Examination of school expenditures and relative wealth is basic to a study of financial equalization, and certainly integral to an analysis of school aid provisions. The purpose of this study is to take that basic step, to examine the status and trends in respect to these two variables.

Descriptive rather than inferential, the study nevertheless attempts to present and discuss the data in a manner that is both manageable and meaningful. Therefore, certain assumptions are made and limitations and definitions established:

- (1) The period of study includes the school years 1955-56 through 1975-76, with data as available for each of these years appended to the report (Appendices I - IV);
- (2) Analysis is focused on the data for the first (1955-56), middle (1965-66), and final (1975-76) years of the period and changes between years;
- (3) The subjects of the study are the school districts arranged in eleven categories as follows: Buffalo, New York City, Rochester, Syracuse, Yonkers, the metropolitan areas surrounding each of these cities, the remaining 42 counties in the State, and the State as a whole (Appendix V);
- (4) Expenditures are (a) total general fund expenditures; (b) net current expenditures (1956 - 1962) and its close equivalent approved operating expenditures (1963 - 1976);

and salaries of teachers of grades K-12 excluding substitutes -- all as reported by the State Education Department;

- (5) Wealth is full valuation of taxable real estate -- as reported by the State Department of Audit and Control; and
- (6) Expenditures and wealth are expressed in per pupil terms, pupils being those in Fall enrollment -- as reported by the State Education Department.

School Expenditures and Wealth: Status and Relationships

To state that expenditures and wealth per pupil increased in all cities and areas from 1955-56 to 1965-66 and from 1965-66 to 1975-76 is to note the obvious. For these years Table 1 shows, for example, that total expense per pupil statewide rose from \$442 to \$865 to \$2,194, while full value per pupil increased from \$22,873 to \$30,827 to \$56,716. Among these cities and "regions"^a, Buffalo City, at \$363 the lowest in total spending in 1955-56, by 1975-76 had a total expenditure level of \$1,908. At the opposite end of the scale was the region surrounding New York City, where total expenditures per pupil went from \$542 to \$2,588 over the 21-year period under study. Similarly, Table I indicates increases in relative wealth.

The secondmost obvious observation is the expenditure pre-eminence of the region surrounding New York City. With the single exception of 1955-56 teachers' salaries per pupil, which were slightly

^aFor convenience the term "region" is used to designate the areas surrounding each of the Big Five cities, as well as the remaining 42 counties treated as an entity.

TABLE 1
SCHOOL EXPENDITURES AND RELATIVE WEALTH
BIG FIVE CITIES AND OTHER AREAS

1955 - 1956

AREA (1)		TE/ PUPIL (2)	OE/ PUPIL (3)	TS/ PUPIL (4)	FV/ PUPIL (5)
Buffalo	- C	\$ 363	\$ 339	\$ 215	\$27,251
	OC	449	342	195	21,887
New York	- C	432	375	235	25,822
	OC	542	420	229	24,777
Rochester	- C	389	330	176	30,204
	OC	412	305	176	20,535
Syracuse	- C	388	317	191	25,297
	OC	403	302	170	14,829
Yonkers	- C	373	323	210	28,199
	OC	542	420	229	24,777
Rest of State		411	322	184	17,021
Total State		442	361	213	22,873
New York					

KEY:

TE - Total Expense Per Pupil
OE - Operating Expense Per Pupil
TS - Teachers' Salaries Per Pupil
FV - Full Valuation Per Pupil

C - City
OC - Outside City

TABLE 2
SCHOOL EXPENDITURES AND RELATIVE WEALTH
BIG FIVE CITIES AND OTHER AREAS

1965 - 1966

AREA (1)		TE/ PUPIL (2)	OE/ PUPIL (3)	TS/ PUPIL (4)	FV/ PUPIL (5)
Buffalo	- C	\$ 578	\$ 509	\$ 275	\$28,021
	OC	766	613	323	26,757
New York	- C	888	735	385	40,783
	OC	995	806	425	30,719
Rochester	- C	805	772	318	39,110
	OC	821	641	342	23,746
Syracuse	- C	726	596	314	32,518
	OC	777	617	332	19,139
Yonkers	- C	730	615	337	42,397
	OC	995	806	425	30,719
Rest of State		791	631	341	20,324
Total State		865	705	372	30,827
New York					

KEY:

TE - Total Expense Per Pupil
OE - Operating Expense Per Pupil
TS - Teachers' Salaries Per Pupil
FV - Full Valuation Per Pupil

C - City
OC - Outside City

TABLE 3
SCHOOL EXPENDITURES AND RELATIVE WEALTH
BIG FIVE CITIES AND OTHER AREAS

1975 - 1976

AREA (1)		TE/ PUPIL (2)	OE/ PUPIL (3)	TS/ PUPIL (4)	FV/ PUPIL (5)
Buffalo	- C	\$1,908	\$1,684	\$ 809	\$41,646
	OC	1,862	1,501	750	44,235
New York	- C	2,272	1,878	864	66,964
	OC	2,588	2,123	1,031	66,319
Rochester	- C	2,076	1,792	778	53,245
	OC	2,057	1,571	760	48,074
Syracuse	- C	1,800	1,635	717	47,367
	OC	1,820	1,434	677	37,660
Yonkers	- C	2,196	1,909	987	78,300
	OC	2,588	2,123	1,031	66,319
Rest of State		1,895	1,446	694	41,809
Total State New York		2,194	1,774	843	56,716

KEY:

TE - Total Expense Per Pupil
OE - Operating Expense Per Pupil
TS - Teachers' Salaries Per Pupil
FV - Full Valuation Per Pupil

C - City
OC - Outside City

lower than those in the City itself, expenditure levels in these suburban districts consistently outdistanced those elsewhere in the State.

While higher in spending, however, the New York City suburbs have not shown concomitantly higher property wealth. The region's average full value per pupil was exceeded by the five large cities in 1955-56, by four of the five in 1965-66, and by Yonkers and New York City in 1975-76. Aside from these exceptions, however, the relative wealth of the New York City suburbs was consistently higher than that in the four other suburban regions and in the rest of the State.

The generalizations made with respect to comparative expenditures in the region surrounding New York City can be repeated for New York City itself, although to a lesser degree. As to wealth, only Yonkers City has consistently exceeded New York City in full value per pupil.

Despite its consistently higher wealth levels and metropolitan location, in the earlier years of this study expenditure levels in Yonkers City were much more characteristic of those upstate, generally at or below the "Rest-of-State" averages. Data for 1975-76 indicate, however, that the City more closely resembles the New York City metropolitan region in respect to both expenditure and wealth variables.

Comparisons between each of the large upstate urban-suburban areas and the average in the rest of the State are more difficult to trace. Expenditure levels in cities and suburbs of Buffalo, Rochester, and Syracuse generally were in close proximity to those in the rest of the State in 1955-56 and 1965-66. In 1975-76, however, urban-suburban salary and operating expense levels in particular rose well

above averages in the rest of the State. Typically, relative wealth was higher in the upstate cities and their suburbs.

Exceptions to these generalizations can be noted in a comparison of each area to the rest of the State.

Rochester and the Rochester region, with full value per pupil well above the Rest-of-the-State average in all years, nevertheless exhibited spending patterns approximating those of the rest of the State in 1955-56. By 1975-76, however, city-suburban expenditures were higher by 9% -- 24%.

Somewhat in contrast, Syracuse City and Syracuse region spent at or below the rest of the State. Teachers' salary and, particularly, operating expense levels in the City rose above Rest-of-the-State averages in 1975-76, however, the latter by 14%. In all years, City property wealth was well above, but regional wealth below, the average in the Rest-of-State region.

A comparison of Buffalo City-Region with the 42 outlying counties shows an "up-and-down" pattern, with urban-suburban expenditures generally higher in 1955-56, considerably lower in 1965-66, and again higher in 1975-76. As with the foregoing comparisons involving Rochester and Syracuse, the most significant differential in 1975-76 is that involving operating expense per pupil, in Buffalo's case amounting to over 15% in favor of the City. The gap in relative wealth, which was considerably higher in Buffalo and its suburbs, narrowed substantially by 1975-76. Indeed, Buffalo's full value per pupil in the latter year, \$41,646, was exceeded by the Rest-of-State average, \$41,809. The Buffalo region was only slightly higher, at \$44,255.

Perhaps more meaningful than the above analysis is one which

compares each of the upstate large cities with its suburban region. In general it can be stated that, compared with their respective suburbs, these cities exhibited (1) higher relative wealth; (2) Higher teachers' salary and operating expense levels in 1955-56 and 1975-76; and (3) higher total expense levels in 1975-76. Table 2 is a matrix which portrays these patterns graphically, listing each of the three upstate cities and indicating the percentage by which each city exceeded or fell short of its suburbs in each of the variables.

School Expenditures and Relative Wealth: Proportional Increases

In addition to further illuminating the foregoing analyses of relationships among city and noncity areas in respect to expenditure and wealth variables, this section examines relationships among the variables themselves. The latter purpose is accomplished by describing percentage increases in the expenditure and wealth measures. To enhance the analysis, increases are shown separately for the first and second decades of the period under study.

Four major conclusions can be drawn from the array in Table 3. First, it is clear that the rate of growth in school expenditures and relative wealth was markedly greater in the most recent ten-year period than in the years 1956 - 1966. It is also evident, however, that property value grew at a pace nowhere nearly as rapid as that of expenditures. Thirdly, it is apparent that both total expenditures and operating expenditures in most cases showed faster growth than did teachers' salaries. Finally, the data show differences among the cities and regions in rates of growth in the various measures of wealth and expenditures.

With few exceptions, the rates of increase in spending and full value per pupil during the period 1966 - 1976 were 1-1/2 to 6 times

TABLE 4

COMPARISON OF SCHOOL EXPENDITURES AND WEALTH IN THE
LARGEST UPSTATE CITIES AND REGIONS

Percentage By Which Each City Was Above Or Below Its Region

AREA (1)	TOTAL EXPENDITURES PER PUPIL (2)	OPERATING EXPENDITURES PER PUPIL (3)	TEACHERS SALARIES PER PUPIL (4)	FULL VALUATION PER PUPIL (5)
SCHOOL YEAR 1955 - 56				
Buffalo vs. Buffalo O.C.	(-)19%	(-) 1%	+10%	+25%
Rochester vs. Rochester O.C.	(-) 6%	+ 8	-	+47
Syracuse vs. Syracuse O.C.	(-) 4	+ 5	+12	+71
SCHOOL YEAR 1965 - 66				
Buffalo vs. Buffalo O.C.	(-)25%	(-)17%	(-)15%	+ 5%
Rochester vs. Rochester O.C.	(-) 2	+ 20	(-) 7	+65
Syracuse vs. Syracuse O.C.	(-) 7	(-) 3	(-) 5	+70
SCHOOL YEAR 1975 - 76				
Buffalo vs. Buffalo O.C.	+ 2%	+ 12%	+ 8%	(-)6%
Rochester vs. Rochester O.C.	+ 1	+ 14	+ 2	+11
Syracuse vs. Syracuse O.C.	(-) 1	+ 14	+ 6	+26

as great as those during the decade 1956 - 1966. While, as noted above, relative wealth consistently grew at a slower rate than did expenditures, there was a subtle change in this relationship in the second decade. To wit, in all regions and Buffalo City, the acceleration in property value growth was relatively greater than that for expenditure levels. For example, the region designated Rest-of-State experienced a second-decade percentage increase in relative wealth (106%) almost 6 times that of the 1956 - 1966 rate (19%) but its percentage increases in expenditure levels in the second decade (104% - 140%) were less than double the comparable rates of increase in the 1956 - 1966 period. Were this phenomenon to continue, the prognosis would be an eventual congruence of growth in the expenditure and wealth variables.^b

On a statewide basis the percentage increases in operating expenditure and total expenditure levels were virtually identical from 1956-1966 (95% and 96% respectively) and from 1966-1976 (152% and 154%). The explanation for these similar growth rates is relatively straightforward. First, of course, is the effect of the averaging process itself in modifying the extremes in a group of numbers. Second, the differentials in growth in these variables in each city or region were generally not significant; in most cities and regions the increases in operating and total expense levels differed by only a few percentage points. Third, in those scattered instances where the growth in one variable was significantly greater in the earlier

^bIn fact, a test analysis supports this hypothesis. Data in Appendices I-IV indicate that, statewide, expenditure levels increased 63% - 66% from 1966-1971, but only 38% - 54% from 1971-1976, whereas relative wealth increased 22% from 1966-1971 and 50% from 1971-1976.

decade, there was often a noticeable compensatory emphasis on the other variable in the latter decade. Teachers' salaries, on the other hand, tended to grow more slowly than did either of the other expenditure measures in both decades and in all cities and regions.

Comparisons among the cities and regions show sharp differences in expenditure behavior, however. During the period 1956 - 1966 the portion of the State outside the five large urban areas generally kept pace with the urban-suburban areas in respect to expenditure increases. That is, by comparison with the Rest-of-State Region, about half the urban-suburban areas experienced the same or a lower growth rate in all or most expenditure measures (Buffalo City and Region, New York Region, Syracuse City, and Yonkers City), while the other half had higher percentage increases in the variables (New York City, Rochester City and Region and Syracuse Region). In the following decade, however, only the percentage increase in total expenditures in Syracuse City was below that for the Rest-of-State Region; on every other count the growth rate was higher in the cities and their suburbs.

While these expenditure changes were taking place, other patterns were developing in respect to growth in relative wealth. From 1956 - 1966 relative wealth in the Rest-of-State Region increased 19%, a percentage exceeded by all but Buffalo City (3%) and the Rochester Region (16%). Between 1966 and 1976, however, only the suburbs of New York and Yonkers, up 116%, exceeded the 106% increase in full value per pupil experienced in the Rest-of-State Region.

Finally, a comparison of each city with its suburbs is particularly illuminating. Buffalo and Syracuse exhibited similar growth

patterns in relation to their surrounding counties: city expenditures grew more slowly from 1956 to 1966 but more rapidly from 1966 to 1976, while city full value per pupil grew at a relatively slower rate over the entire 21-year period. The Cities of New York and Rochester outpaced their suburbs in operating and total expenditure levels during the earlier decade, while Yonkers City expenditures, including teachers' salaries, advanced more rapidly than those of its suburbs during the period 1966 - 1976. The percentage increase in teachers' salary expenditures in each of the Big Five cities was exceeded by that of its suburban region from 1956 - 1966, but the reverse generally held true in the following decade. Conversely, the rate of growth in full value per pupil in the Big Five cities equalled or exceeded that in the Big Five suburbs during the earlier decade, except in Buffalo, with a complete reversal of the growth pattern in respect to this variable taking place from 1966 to 1976.

TABLE 5
CHANGES IN EXPENDITURE AND WEALTH MEASURES
BIG FIVE CITIES AND OTHER AREAS

AREA (1)	PERCENT CHANGE 1956 - 66				PERCENT CHANGE 1966 - 76			
	TE/ Pupil	OE/ Pupil	TS/ Pupil	FV/ Pupil	TE/ Pupil	OE/ Pupil	TS/ Pupil	FV/ Pupil
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Buffalo - C	59%	50%	28%	3%	230%	231%	194%	49%
OC	71	79	66	22	143	145	132	65
New York - C	106	96	64	56	156	156	124	64
OC	84	92	86	24	160	163	143	116
Rochester- C	107	134	81	29	158	132	145	36
OC	99	110	94	16	151	145	122	102
Syracuse - C	87	88	64	28	148	174	128	46
OC	93	104	95	29	134	132	104	97
Yonkers - C	96	90	60	50	201	210	193	85
OC	84	92	86	24	160	163	143	116
Rest of State	92%	96%	85%	19%	140%	129%	104%	106%
Total State	96%	95%	75%	35%	154%	152%	127%	85%

KEY: C = City
OC = Outside City; see Appendix V for detailed description

APPENDIX I

GENERAL FUND EXPENDITURES PER PUPIL BIG FIVE CITIES AND OTHER AREAS 1955-56 - 1975-76

SCHOOL YEAR (1)	Buffalo		New York		Rochester		Syracuse		Yonkers		REST OF STATE (12)	TOTAL STATE (13)
	C. (2)	O.C. (3)	C. (4)	O.C. (5)	C. (6)	O.C. (7)	C. (8)	O.C. (9)	C. (10)	O.C. (11)		
1955-56	\$ 363	\$ 449	\$ 432	\$ 542	\$ 389	\$ 412	\$ 388	\$ 403	\$ 373	\$ 542	\$ 411	\$ 442
1956-57	388	490	477	584	470	479	383	457	393	584	461	489
1957-58	420	517	493	641	494	529	393	475	454	641	510	525
1958-59	426	554	525	664	541	555	454	525	472	664	541	556
1959-60	440	600	558	702	574	583	487	554	526	702	574	591
1960-61	472	631	601	743	616	617	512	586	558	743	609	631
1961-62	499	639	645	794	629	651	532	584	594	794	638	668
1962-63	491	681	729	845	663	691	517	657	613	845	672	724
1963-64	505	708	778	883	693	730	612	691	660	883	702	764
1964-65	552	738	831	939	754	770	644	731	709	939	742	812
1965-66	578	766	888	995	805	821	726	777	730	995	791	865
1966-67	717	866	988	1,105	886	926	822	869	872	1,105	882	966
1967-68	782	960	1,041	1,198	986	1,026	814	933	932	1,198	971	1,043
1968-69	968	1,078	1,160	1,362	1,152	1,155	946	1,056	1,048	1,362	1,096	1,178
1969-70	1,026	1,154	1,259	1,492	1,231	1,220	1,030	1,124	1,157	1,492	1,161	1,271
1970-71	1,183	1,271	1,452	1,703	1,387	1,369	1,120	1,226	1,386	1,703	1,286	1,441
1971-72	1,315	1,339	1,491	1,843	1,575	1,441	1,167	1,297	1,403	1,843	1,359	1,521
1972-73	1,484	1,411	1,654	1,967	1,654	1,537	1,310	1,347	1,609	1,967	1,396	1,639
1973-74	1,576	1,535	2,027	2,159	1,798	1,653	1,482	1,470	1,817	2,159	1,543	1,858
1974-75	1,870	1,719	2,268	2,407	1,956	1,847	1,682	1,646	2,061	2,407	1,687	2,064
1975-76	1,908	1,862	2,272	2,588	2,076	2,057	1,800	1,820	2,196	2,588	1,895	2,194
Change 1957-76:												
Amount	\$1,545	\$1,413	\$1,840	\$2,046	\$1,687	\$1,645	\$1,352	\$1,417	\$1,823	\$2,046	\$1,484	\$1,751
Percent	426%	315%	426%	377%	434%	399%	343%	352%	489%	377%	361%	396%

KEY: C = City; OC = Outside City; See Appendix V for detailed description

APPENDIX II

OPERATING EXPENDITURES PER PUPIL
BIG FIVE CITIES AND OTHER AREAS
1955-56 - 1975-76

SCHOOL YEAR	Buffalo		New York		Rochester		Syracuse		Yonkers		REST OF STATE	TOTAL STATE
(1)	C.	O.C.	C.	O.C.	C.	O.C.	C.	O.C.	C.	O.C.	(12)	(13)
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1955-56	\$ 339	\$ 342	\$ 375	\$ 420	\$ 330	\$ 305	\$ 317	\$ 302	\$ 323	\$ 420	\$ 322	\$ 361
1956-57	357	378	410	446	398	351	352	346	337	446	362	396
1957-58	389	398	419	491	430	392	384	366	367	491	404	425
1958-59	390	434	436	526	465	416	402	402	379	526	430	449
1959-60	399	467	463	563	497	446	421	429	407	563	460	480
1960-61	424	496	505	595	544	474	427	456	423	595	486	514
1961-62	454	509	550	639	558	503	447	462	448	639	514	550
1962-63	438	541	598	678	620	542	466	516	495	678	535	587
1963-64	454	571	636	717	636	575	513	550	521	717	560	620
1964-65	491	594	688	766	681	617	547	593	555	766	593	664
1965-66	509	613	735	806	772	641	596	617	615	906	631	705
1966-67	609	684	791	894	783	728	712	686	687	894	696	744
1967-68	667	779	844	973	865	806	704	749	723	973	763	841
1968-69	806	875	925	1,094	972	911	813	853	823	1,094	887	940
1969-70	858	915	983	1,206	1,029	950	897	896	919	1,206	895	1,004
1970-71	949	1,010	1,182	1,330	1,148	1,045	965	968	1,110	1,330	993	1,151
1971-72	1,066	1,083	1,153*	1,491	1,223	1,096	1,016	1,015	1,093*	1,491	1,048	1,196
1972-73	1,261	1,138	1,298	1,604	1,386	1,188	1,097	1,080	1,321	1,604	1,086	1,304
1973-74	1,308	1,222	1,625	1,769	1,471	1,263	1,203	1,127	1,523	1,769	1,187	1,482
1974-75	1,515	1,384	1,878	1,964	1,556	1,425	1,423	1,272	1,749	1,964	1,295	1,668
1975-76	1,684	1,501	1,878	2,123	1,792	1,571	1,635	1,434	1,909	2,123	1,446	1,774
Change 1956-76:												
Amount	\$1,345	\$1,159	\$1,503	\$1,703	\$1,462	\$1,266	\$1,318	\$1,132	\$1,586	\$1,703	\$1,124	\$1,413
Percent	397%	339%	401%	405%	443%	415%	416%	375%	491%	405%	349%	391%

*Per pupil operating expenditures lower than the previous year reflects a "rollover" of teachers' retirement (New York) and salary (Yonkers) payments to subsequent years.

APPENDIX III
TEACHERS' SALARIES PER PUPIL
BIG FIVE CITIES AND OTHER AREAS
1955-56 - 1975-76

SCHOOL YEAR (1)	Buffalo		New York		Rochester		Syracuse		Yonkers		REST OF STATE (12)	TOTAL STATE (13)
	C. (2)	O.C. (3)	C. (4)	O.C. (5)	C. (6)	O.C. (7)	C. (8)	O.C. (9)	C. (10)	O.C. (11)		
1955-56	\$ 215	\$ 195	\$ 235	\$ 229	\$ 176	\$ 176	\$ 191	\$ 170	\$ 210	\$ 229	\$ 184	\$ 213
1965-66	275	323	385	425	318	342	314	332	337	425	341	372
1970-71	493	519	683	693	518	535	474	502	590	693	510	612
1971-72	552	556	638 ^a	750	568	566	494	519	527 ^b	750	537	624
1972-73	607	587	744	796	628	598	537	533	706	796	550	679
1973-74	669	633	809	869	632	636	582	571	787	869	595	738
1974-75	751	690	864	942	705	691	653	647	878	942	638	794
1975-76	809	750	864	1,031	778	760	717	677	987	1,031	694	843
Change 1956 - 1976:												
Amount	\$ 594	\$ 555	\$ 629	\$ 802	\$ 602	\$ 584	\$ 464	\$ 507	\$ 777	\$ 802	\$ 510	\$ 629
Percent	276%	285%	268%	350%	342%	332%	243%	298%	370%	350%	277%	295%

^aSalaries for substitute teachers, a category not included in this table, included a significant amount normally regarded as K - 12 teachers' salaries

^bReflects a "rollover" to 1972-73 of final salary payments for 1971-72

APPENDIX IV
FULL VALUATION PER PUPIL
BIG FIVE CITIES AND OTHER AREAS
1955-56 - 1975-76

SCHOOL YEAR (1)	Buffalo		New York		Rochester		Syracuse		Yonkers		REST OF STATE (12)	TOTAL STATE (13)
	C. (2)	O.C. (3)	C. (4)	O.C. (5)	C. (6)	O.C. (7)	C. (8)	O.C. (9)	C. (10)	O.C. (11)		
1955-56	\$27,251	\$21,887	\$25,822	\$24,777	\$30,204	\$20,535	\$25,297	\$14,829	\$28,199	\$24,777	\$17,021	\$22,873
1956-57	27,084	21,592	25,924	23,941	29,757	18,749	24,931	14,404	27,839	23,941	17,068	22,654
1957-58	26,899	19,617	25,767	23,242	29,730	18,494	24,695	14,122	27,740	23,242	17,177	22,345
1958-59	26,468	0,648	26,023	22,614	29,519	18,113	24,717	14,004	28,080	22,614	16,487	22,118
1959-60	30,931	25,869	29,333	24,987	33,621	20,831	28,265	16,819	32,647	24,987	18,499	25,013
1960-61	31,829	27,142	30,884	26,201	35,074	21,488	28,575	17,781	33,948	26,201	19,477	26,217
1961-62	30,580	29,160	33,721	27,852	37,185	22,762	29,258	17,650	36,241	27,852	20,273	27,961
1962-63	29,940	28,033	34,413	27,944	37,551	22,752	27,956	18,528	36,532	27,944	20,088	28,054
1963-64	29,380	28,179	36,942	29,903	38,239	23,260	30,321	18,891	38,413	29,903	20,071	29,174
1964-65	29,360	27,710	38,513	29,415	37,937	23,494	31,383	18,854	40,027	29,413	19,895	29,728
1965-66	28,021	26,757	40,783	30,719	39,110	23,746	32,518	19,139	42,397	30,719	20,324	30,827
1966-67	27,889	25,014	41,140	31,085	38,102	24,216	32,537	19,127	43,019	31,085	20,340	31,004
1967-68	28,150	26,194	41,258	31,123	39,464	24,166	32,037	19,196	42,449	31,123	20,429	31,068
1968-69	27,518	26,314	47,624	32,178	38,849	25,075	32,580	19,957	42,636	32,178	20,794	33,524
1969-70	27,304	26,682	50,767	33,400	38,835	26,335	33,293	21,197	44,543	33,400	21,332	34,995
1970-71	27,212	28,195	53,960	36,872	41,192	29,460	34,907	23,111	50,558	36,872	23,213	37,767
1971-72	28,155	29,380	56,717	40,427	45,818	32,210	35,818	24,364	56,837	40,427	24,993	40,332
1972-73	30,641	31,859	66,475	45,275	47,651	34,821	39,918	26,486	60,630	45,275	27,067	45,480
1973-74	32,183	35,470	71,902	51,556	50,159	37,854	41,273	29,087	64,869	51,556	30,964	50,307
1974-75	38,370	40,574	65,093	59,889	52,925	43,004	46,140	33,764	73,527	59,889	36,466	52,391
1975-76	41,646	44,235	66,964	66,319	53,245	48,074	47,367	37,660	78,300	66,319	41,809	56,716
Change 1956-76:												
Amount	\$14,395	\$22,348	\$41,142	\$41,542	\$23,041	\$27,539	\$22,070	\$22,831	\$50,101	\$41,542	\$24,788	\$33,843
Percent	53%	102%	159%	168%	76%	134%	87%	154%	178%	168%	146%	148%

*State law replaced regular equalization rates with special rates to compute full value for taxing purposes in fiscal years 1968-1974; regular citywide rates established by State Board of Equalization and Assessment applied in other years.

APPENDIX V

AREAS DESIGNATED "OUTSIDE CITY"

<u>Area</u>	<u>All School Districts in the Counties of:</u>
Buffalo O.C.	Erie and Niagara, excluding Buffalo City
New York O.C.	Nassau, Putnam, Rockland, Suffolk and Westchester, excluding New York City and Yonkers City
Rochester O.C.	Livingston, Monroe, Ontario, Orleans and Wayne, excluding Rochester City
Syracuse O.C.	Madison, Onondaga and Oswego, excluding Syracuse City
Yonkers O.C.	Nassau, Putnam, Rockland, Suffolk and Westchester, excluding New York City and Yonkers City
N.B.	Counties in each area are those included in U. S. Census definition of standard metropolitan statistical area (SMSA), except New York and Yonkers area which is modified to exclude Bergen County, N.J. and to include Nassau and Suffolk Counties.